



Selected Sections on United States International Taxation (Selected Statutes)

Daniel Lathrope

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This uniquely affordable volume contains all of the relevant Internal Revenue Code provisions and Treasury Regulations necessary for introductory classes in United States international taxation. It is specially geared for use in two or three-unit international taxation courses, and includes essential legislation and regulations affecting U.S. taxation of foreign entities and of domestic entities whose income derives from outside the United States. Lathrope's 2016 edition is notably shorter in length and a fraction of the price of the leading competition.

The new volume contains all relevant statutory changes made since 2015, including the changes made by The Protecting Americans from Tax Hikes Act of 2015 and the Consolidated Appropriation Act (Pub. L. No. 114-113). The February 17, 2016 United States Model Income Tax Convention is also included. IRS regulations are updated and the inflation-adjusted items for 2016 are included (Revenue Procedure 2015-53).

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